

701—63.6(452A) Timely filing of reports—remittances—application requests. The reports, remittances, applications or requests required under Iowa Code chapter 452A shall be deemed filed within the required time if (1) postpaid, (2) properly addressed, and (3) postmarked on or before midnight of the day on which due and payable. Any report that is not signed and any report which does not contain substantially all of the pertinent information shall not be considered “filed” until such time as the taxpayer so signs or supplies the information to the department. *Miller Oil Company v. Abrahamson*, 252 Iowa 1058, 109 N.W.2d 610 (1961), *Severs v. Abrahamson*, 255 Iowa 979, 124 N.W.2d 150 (1963). If the final filing date falls on a Saturday, Sunday or legal holiday, the next secular or business day shall be the final filing date.

All reports, remittances, applications or requests should be addressed to: Iowa Department of Revenue, Hoover State Office Building, Des Moines, Iowa 50319.

In the event a dispute arises as to the time of filing, or a return, report or remittance is not received by the department, the provisions of Iowa Code section 622.105 are controlling. This section applies only where the document is not received or the postmark on the envelope is illegible, erroneous or omitted.

This rule is intended to implement Iowa Code section 452A.61.